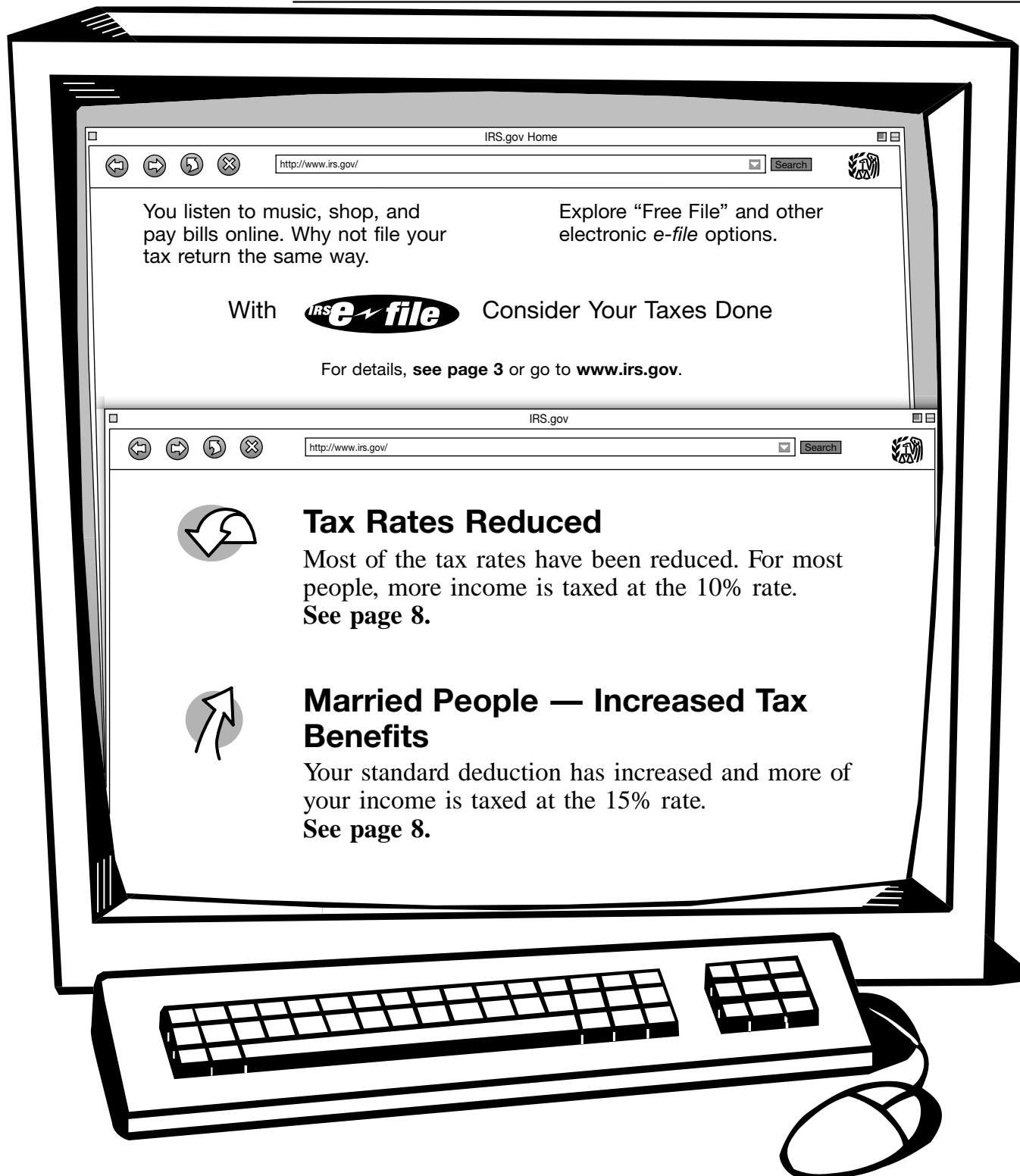


Note. This booklet does not contain any tax forms.



2003 1040EZ

Instructions



A Message From the Commissioner

Dear Taxpayer,

One of the unique features of our democracy is the generation of tax revenues through a system of individual self-assessment. As President Kennedy wrote in a special message to Congress more than 40 years ago, “The integrity of such a system depends upon the continued willingness of the people honestly and accurately to discharge this annual price of citizenship.” Those words remain as true today as when they were written in 1961.

We at the IRS are committed to helping you understand and meet this important obligation. I want to assure you that, as we review your return, we will hold ourselves to the highest standards of fairness and consistency in determining your compliance with the law.

I also would encourage you to *e-file* your return. IRS *e-file* is fast, safe, and accurate. You can find answers about *e-file*—and indeed many of your other tax questions—at our website at www.irs.gov.

Thank you for taking the time to complete your return and for paying your taxes.

Sincerely,



Mark W. Everson

The IRS Mission

Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.



consider it done

What is IRS *e-file*?

It's the fastest, easiest and most convenient way to file your income tax return electronically. So easy, 53 million taxpayers preferred *e-file* over filing a paper income tax return last year. For all the details and latest information, visit the IRS website at www.irs.gov/efile.

What are the benefits?

Free File Options!

- At least 60 percent of taxpayers—or 78 million—are eligible to use free commercial online tax preparation software to *e-file*.
- Visit www.irs.gov to see if you qualify and to access these free services offered by the tax software industry (not the IRS).

Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit—in as few as 10 days. See page 19.
- Sign electronically and file a completely paperless return. See page 21.
- Receive an electronic proof of receipt within 48 hours that the IRS received your return.
- If you owe, you can *e-file* and authorize an electronic funds withdrawal or pay by credit card. If you *e-file* before April 15, 2004, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 15, 2004. See page 20.
- Prepare and file your Federal and state returns together and save time.

Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
- The error rate for *e-filed* returns is less than 1 percent.
- The chance of being audited does not differ whether you *e-file* or file a paper tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

Visit the IRS website at www.irs.gov/efile for details.

How to *e-file*?

Use an Authorized IRS *e-file* Provider



Many tax professionals electronically file tax returns for their clients. As a taxpayer, you have two options:

1. You can prepare your return, take it to an Authorized IRS *e-file* Provider, and have the provider transmit it electronically to the IRS; or
2. You can have a tax professional prepare your return and transmit it for you electronically.

Tax professionals may charge a fee for IRS *e-file*. Fees may vary depending on the professional and the specific services rendered.

Use a Personal Computer



You can file your income tax return in a fast, easy, convenient way using your personal computer. A computer with a modem or Internet access and tax preparation software are all you need. You can *e-file* from the comfort of your home 24 hours a day, 7 days a week. Best of all, you may qualify for Free File. Visit www.irs.gov for details.

IRS approved tax preparation software is available for online use on the Internet, for download from the Internet, and in retail stores. Visit www.irs.gov/efile for details.

If you do not qualify for the Free File options, visit our Partners Page for partners that offer other free or low-cost filing options at www.irs.gov/efile.

IRS Customer Service Standards

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas:

- Easier filing and payment options
- Access to information
- Accuracy

- Prompt refunds
- Canceling penalties
- Resolving problems
- Simpler forms

If you would like information about the IRS standards and a report of our accomplishments, see **Pub. 2183**.

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A “fresh look” at your new or on-going problem
- Timely acknowledgment
- The name and phone number of the individual assigned to your case
- Updates on progress
- Timeframes for action
- Speedy resolution
- Courteous service

Information You Should Be Prepared To Provide

- Your name, address, and social security number (or employer identification number)
- Your telephone number and hours you can be reached
- The type of tax return and year(s) involved
- A detailed description of your problem
- Your previous attempts to solve the problem and the office you contacted, and
- Description of the hardship you are facing (if applicable)

How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate’s toll-free number: **1-877-777-4778**
- Call, write, or fax the Taxpayer Advocate office in your area (see **Pub. 1546** for addresses and phone numbers)
- TTY/TDD help is available by calling 1-800-829-4059
- Visit the website at **www.irs.gov/advocate**


Quick and Easy Access to Tax Help and Forms

Note. If you live outside the United States, see **Pub. 54** to find out how to get help and forms.



Internet

You can access the IRS website 24 hours a day, 7 days a week, at **www.irs.gov** to:

-  Access commercial tax preparation and *e-file* services available for FREE to eligible taxpayers
- Check the status of your 2003 refund
- Download forms, instructions, and publications
- Order IRS products online
- See answers to frequently asked tax questions
- Search publications online by topic or keyword
- Figure your withholding allowances using our W-4 calculator
- Send us comments or request help by email
- Sign up to receive local and national tax news by email



Fax

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax machine. For help with transmission problems, call

703-487-4608.

Long-distance charges may apply.



Mail

Send your order for forms, instructions, and publications to the IRS Distribution Center nearest you. You should receive your order within 10 days after we receive your request.

Western United States:	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central United States:	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country:	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074



Phone

You can order forms and publications and receive automated information 24 hours a day, 7 days a week, by phone.

Forms and Publications

Call **1-800-TAX-FORM** (1-800-829-3676) to order current year forms, instructions, and publications, and prior year forms and instructions. You should receive your order within 10 days.

TeleTax Topics

Call **1-800-829-4477** to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

Refund Information

You can check the status of your 2003 refund. See page 6 for details.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.



CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications
- Prior year forms, instructions, and publications
- Frequently requested tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping
- The Internal Revenue Bulletin

Buy the CD-ROM on the Internet at **www.irs.gov/cdorders** from the National Technical Information Service (NTIS) for \$22 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for \$22 (plus a \$5 handling fee).

You can also get help in other ways — See page 22 for information.

Refund Information

You can check on the status of your **2003** refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed **Form 8379** with your return, allow 14 weeks (11 weeks if you filed electronically).

Be sure to have a copy of your 2003 tax return available because you will need to know the **exact** whole-dollar amount of your refund. You will also need to know your filing status. Then, do one of the following.

- Go to www.irs.gov, click on **Where's My Refund** then on **Go Get My Refund Status**.

- Call **1-800-829-4477** for automated refund information and follow the recorded instructions.
- Call **1-800-829-1954** during the hours shown below under **Calling the IRS**.



Refunds are sent out weekly on Fridays. If you call to check the status of your refund and are not given the date it will be issued, please wait until the next week before calling back.

Do not send in a copy of your return unless asked to do so.

Calling the IRS

If you cannot answer your question by using one of the methods listed on page 5, please call us for assistance at **1-800-829-1040**. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning January 24, 2004, through April 10, 2004, assistance will also be available on Saturday from 10:00 a.m. to 3:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your **2003 refund**, see **Refund Information** above.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available: (a) your social security number, date of birth, or personal identification number (PIN) if you have one and (b) the amount of refund shown on your tax return, your filing status, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code. If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of Services Provided. The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Making the Call

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). Our menus allow callers with pulse or rotary dial telephones to speak their responses when requested to do so. First, you will be provided a series of options that will request touch-tone responses. If a touch-tone response is not received, you will then hear a series of options and be asked to speak your selections. After your touch-tone or spoken response is received, the system will direct your call to the appropriate assistance. You can do the following within the system: (a) order tax forms and publications, (b) find out what you owe, (c) determine if we have adjusted your account or received payments you made, (d) request a transcript of your account, (e) find out where to send your tax return or payment, and (f) request more time to pay or set up a monthly installment agreement.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

What Is TeleTax?

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available on the IRS website at www.irs.gov.

TeleTax Topics				<i>Topic No.</i>	<i>Subject</i>	<i>Topic No.</i>	<i>Subject</i>	<i>Topic No.</i>	<i>Subject</i>
All topics are available in Spanish.				418	Unemployment compensation	554	Self-employment tax	759	Form 940 and 940-EZ—Deposit requirements
<i>Topic No.</i>	<i>Subject</i>	<i>Topic No.</i>	<i>Subject</i>	419	Gambling income and expenses	555	Ten-year tax option for lump-sum distributions	760	Form 940 and Form 940-EZ—Employer's Annual Federal Unemployment Tax Returns
IRS Help Available		General Information		420	Bartering income	556	Alternative minimum tax	761	Tips—Withholding and reporting
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	301	When, where, and how to file	421	Scholarship and fellowship grants	557	Tax on early distributions from traditional and Roth IRAs	762	Independent contractor vs. employee
102	Tax assistance for individuals with disabilities and the hearing impaired	302	Highlights of tax changes	422	Nontaxable income	Tax Credits		Magnetic Media Filers—1099 Series and Related Information Returns	
103	Intro. to Federal taxes for small businesses/self-employed	303	Checklist of common errors when preparing your tax return	423	Social security and equivalent railroad retirement benefits	601	Earned income credit (EIC)	801	Who must file magnetically
104	Taxpayer Advocate program—Help for problem situations	304	Extensions of time to file your tax return	424	401(k) plans	602	Child and dependent care credit	802	Applications, forms, and information
105	Public libraries—Tax information and reproducible tax forms	305	Recordkeeping	425	Passive activities—Losses and credits	603	Credit for the elderly or the disabled	803	Waivers and extensions
IRS Procedures		306	Penalty for underpayment of estimated tax	426	Other income	604	Advance earned income credit	804	Test files and combined Federal and state filing
151	Your appeal rights	307	Backup withholding	427	Stock options	605	Education credits	805	Electronic filing of information returns
152	Refunds—How long they should take	308	Amended returns	428	Roth IRA distributions	606	Child tax credits	Tax Information for Aliens and U.S. Citizens Living Abroad	
153	What to do if you haven't filed your tax return	309	Roth IRA contributions	429	Traders in securities (information for Form 1040 filers)	607	Adoption credit	851	Resident and nonresident aliens
154	2003 Form W-2 and Form 1099-R—What to do if not received	310	Coverdell education savings accounts	430	Exchange of policyholder interest for stock	608	Excess social security and RRTA tax withheld	852	Dual-status alien
155	Forms and publications—How to order	311	Power of attorney information	431	Sale of assets held for more than 5 years	IRS Notices		853	Foreign earned income exclusion—General
156	Copy of your tax return—How to get one	312	Disclosure authorizations	Adjustments to Income		651	Notices—What to do	854	Foreign earned income exclusion—Who qualifies?
157	Change of address—How to notify IRS	313	Qualified tuition programs (QTPs)	451	Individual retirement arrangements (IRAs)	652	Notice of underreported income—CP 2000	855	Foreign earned income exclusion—What qualifies?
158	Ensuring proper credit of payments	Filing Requirements, Filing Status, and Exemptions		452	Alimony paid	653	IRS notices and bills, penalties, and interest charges	856	Foreign tax credit
159	Prior year(s) Form W-2—How to get a copy of	351	Who must file?	453	Bad debt deduction	Basis of Assets, Depreciation, and Sale of Assets		857	Individual taxpayer identification number—Form W-7
Collection		352	Which form—1040, 1040A, or 1040EZ?	454	Tax shelters	701	Sale of your home	858	Alien tax clearance
201	The collection process	353	What is your filing status?	455	Moving expenses	703	Basis of assets	Tax Information for Puerto Rico Residents (in Spanish only)	
202	What to do if you can't pay your tax	354	Dependents	456	Student loan interest deduction	704	Depreciation	901	Who must file a U.S. income tax return in Puerto Rico
203	Failure to pay child support and Federal nontax and state income tax obligations	355	Estimated tax	457	Tuition and fees deduction	705	Installment sales	902	Deductions and credits for Puerto Rico filers
204	Offers in compromise	356	Decedents	458	Educator expense deduction	Employer Tax Information		903	Federal employment taxes in Puerto Rico
205	Innocent spouse relief (and separation of liability and equitable relief)	357	Tax information for parents of kidnapped children	Itemized Deductions		751	Social security and Medicare withholding rates	904	Tax assistance for Puerto Rico residents
Alternative Filing Methods		Types of Income		501	Should I itemize?	752	Form W-2—Where, when and how to file	Topic numbers are effective January 1, 2004	
251	Electronic signatures	401	Wages and salaries	502	Medical and dental expenses	753	Form W-4—Employee's Withholding Allowance Certificate		
252	Electronic filing	402	Tips	503	Deductible taxes	754	Form W-5—Advance earned income credit		
253	Substitute tax forms	403	Interest received	504	Home mortgage points	755	Employer identification number (EIN)—How to apply		
254	How to choose a paid tax preparer	404	Dividends	505	Interest expense	756	Employment taxes for household employees		
255	TeleFile	405	Refunds of state and local taxes	506	Contributions	757	Form 941—Deposit requirements		
		406	Alimony received	507	Casualty and theft losses	758	Form 941—Employer's Quarterly Federal Tax Return		
		407	Business income	508	Miscellaneous expenses				
		408	Sole proprietorship	509	Business use of home				
		409	Capital gains and losses	510	Business use of car				
		410	Pensions and annuities	511	Business travel expenses				
		411	Pensions—The general rule and the simplified method	512	Business entertainment expenses				
		412	Lump-sum distributions	513	Educational expenses				
		413	Rollovers from retirement plans	514	Employee business expenses				
		414	Rental income and expenses	515	Casualty, disaster, and theft losses				
		415	Renting vacation property and renting to relatives	Tax Computation					
		416	Farming and fishing income	551	Standard deduction				
		417	Earnings for clergy	552	Tax and credits figured by the IRS				
				553	Tax on a child's investment income				

Before You Fill In Form 1040EZ



For details on these and other changes for 2003 and 2004, see **Pub. 553**.

earned income credit (EIC). For details, use TeleTax topic 357 (see page 6) or see **Pub. 501 (Pub. 596 for the EIC)**.

What's New for 2003?

Tax Rates Reduced

The tax rates of 27%, 30%, 35%, and 38.6% have been reduced to 25%, 28%, 33%, and 35%, respectively. For most people, the 10% tax rate applies to the first \$7,000 of taxable income (the first \$14,000 if married filing jointly). These changes are reflected in the Tax Table that begins on page 24.

Married People — Increased Tax Benefits

Standard Deduction Increased. If you file a joint return and both you and your spouse were under age 65 and not blind at the end of 2003, your maximum standard deduction has increased to \$9,500 (twice that of single filers). This change is reflected on Form 1040EZ, line 5, and on the worksheet on the back of the form. If you or your spouse were age 65 or older or blind at the end of 2003, your maximum standard deduction is more than \$9,500. But you must use Form 1040A or 1040 to get the larger amount.

More Income Taxed at 15%. If you file a joint return, the maximum taxable income taxed at the 15% rate has increased to twice that of single filers. This change is reflected in the Tax Table that begins on page 24.

Third Party Designee

A third party designee can now ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can now be revoked. See **Third Party Designee** on page 20.

Mailing Your Return

You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If you received an envelope with your tax package, please use it. Otherwise, see **Where Do You File?** on the back cover.

Earned Income Credit

You may be able to take this credit if you earned less than \$11,230 (\$12,230 if married filing jointly). See the instructions for line 8 that begin on page 15.

Other Information

Parent of a Kidnapped Child. The parent of a child who is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member may be able to take the child into account in determining his or her eligibility for the head of household or qualifying widow(er) filing status, deduction for dependents, child tax credit, and the

Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree With Your Social Security Card?

If not, your exemption(s) and any earned income credit may be disallowed, your refund may be delayed, and you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

Death of a Taxpayer

If a taxpayer died before filing a return for 2003, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, the processing of your return may be delayed.

If your spouse died in 2003 and you did not remarry in 2003, or if your spouse died in 2004 before filing a return for 2003, you can file a joint return. A joint return should show your spouse's 2003 income before death and your income for all of 2003. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach **Form 1310**.

For more details, use TeleTax topic 356 (see page 6) or see **Pub. 559**.

When Should You File?

Not later than **April 15, 2004**. If you file after this date, you may have to pay interest and penalties. See below.



If you served in, or in support of, the Armed Forces in a designated combat zone or qualified hazardous duty area (for example, you were in Afghanistan, Bosnia, Kosovo, or Persian Gulf area), see **Pub. 3**.

What if You Cannot File on Time?

You can get an automatic 4-month extension if, no later than April 15, 2004, you **either** file for an extension by phone or you file **Form 4868**. For details, including how to file by phone, see Form 4868.

However, even if you get an extension, the tax you owe is still due April 15, 2004. If you make a payment with your extension request, see the instructions for line 9 on page 19.

What if You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Filing Requirements—These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.


Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older at the end of 2003? If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003.

- Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use **Chart A, B, or C** on the next page to see if you must file a return.



Even if you do not otherwise have to file a return, you should file one to get a refund of any Federal income tax withheld. You should also file if you are eligible for the earned income credit or the **health coverage tax credit**.

 Have you tried IRS *e-file*? It's the fastest way to get your refund and it's FREE if you are eligible. Visit www.irs.gov for details.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Where Do You File?

See the back cover.

Private Delivery Services. You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 2002. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Exception for Children Under Age 14. If you are planning to file a tax return for your child who was under age 14 at the end of 2003, and certain other conditions apply, you can elect to include your child’s income on your return. But you must use Form 1040 and **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

A child born on January 1, 1990, is considered to be age 14 at the end of 2003. **Do not** use Form 8814 for such a child.

Nonresident Aliens and Dual-Status Aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 2003 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details.

Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	\$ 7,800
Married filing jointly**	\$15,600

***Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it).

**If you did not live with your spouse at the end of 2003 (or on the date your spouse died) and your gross income was at least \$3,050, you must file a return.

Chart B—For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.



If your gross income was \$3,050 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student and under age 24. For details, use TeleTax topic 354 (see page 6).

You must file a return if **any** of the following apply.

- Your **unearned income** was over \$750.
- Your **earned income** was over \$4,750.
- Your **gross income** was more than the **larger** of—
 - \$750 or
 - Your earned income (up to \$4,500) plus \$250.

Chart C—Other Situations When You Must File

You must file a return using Form 1040A or 1040 if **either** of the following applies for 2003.

- You received any advance earned income credit payments from your employer. These payments are shown in box 9 of your Form W-2.

- You owe tax from the recapture of an education credit (see **Form 8863**).

You must file a return using Form 1040 if **any** of the following apply for 2003.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance.
 - You had net earnings from self-employment of at least \$400.
 - You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
 - You owe tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Should You Use Form 1040EZ?

You can use Form 1040EZ if **all nine** of the following apply.

1. Your filing status is **single** or **married filing jointly** (see page 11). If you were a **nonresident alien** at any time in 2003, see **Nonresident Aliens** on page 11.
2. You do not claim any dependents.
3. You do not claim the **educator expense deduction** (use TeleTax topic 458, see page 6), the **student loan interest deduction** (use TeleTax topic 456, see page 6), or the **tuition and fees deduction** (use TeleTax topic 457, see page 6).
4. You do not claim an **education credit** (use TeleTax topic 605, see page 6), the **retirement savings contributions credit** (use TeleTax topic 610, see page 6), or the **health coverage tax credit** (see **Form 8885**).
5. You (and your spouse if filing a joint return) were under age 65 and not blind at the end of 2003. If you were born on

January 1, 1939, you are considered to be age 65 at the end of 2003 and **cannot** use Form 1040EZ.

6. Your taxable income (line 6 of Form 1040EZ) is less than \$50,000.
7. You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500.
8. You did not receive any advance earned income credit payments.
9. You do not owe any **household employment taxes** on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

If you do not meet **all nine** of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$4,750 for most single people and \$9,500 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

Nonresident Aliens. If you were a nonresident alien at any time in 2003, your filing status must be **married filing jointly** to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use **Form 1040NR** or **1040NR-EZ**. Specific rules apply to determine if you were a nonresident or resident alien. See **Pub. 519** for details, including the rules for students and scholars who are aliens.

Single

You may use this filing status if **any** of the following was true on December 31, 2003.

- You were never married.
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, 2003, and did not remarry in 2003.

Married Filing Jointly

You may use this filing status if **any** of the following is true.

- You were married as of December 31, 2003, even if you did not live with your spouse at the end of 2003.
- Your spouse died in 2003 and you did not remarry in 2003.
- Your spouse died in 2004 before filing a 2003 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 2003, you may not, after the due date for filing that return, amend it to file as married filing separately.

Joint and Several Tax Liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see **Innocent Spouse Relief** on page 21.

Where To Report Certain Items From 2003 Forms W-2 and 1099



IRS e-file takes the guess work out of preparing your return. Visit www.irs.gov/efile for details.

If any **Federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040EZ, line 7.

Form	Item and Box in Which it Should Appear	Where To Report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R)	Line 1 See Tip income on page 13 Must file Form 1040A or 1040 Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	Must file Form 1040A or 1040 to deduct or take a credit for the tuition and related expenses
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1)	Line 3. But if you repaid any unemployment compensation in 2003, see the instructions for line 3 on page 14
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	Line 2 See the instructions for line 2 on page 13 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-MSA	Distributions from MSAs*	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from Coverdell ESAs Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040 Must file Form 1040A or 1040

*This includes distributions from Archer and Medicare+Choice MSAs.

Line Instructions for Form 1040EZ



You may be eligible to use FREE online commercial tax preparation software to file your Federal income tax return. Free services are accessible through www.irs.gov or you can buy a software package. You will be asked questions and your return will be prepared based on your answers.

Name and Address

Use the Peel-Off Label

Using your peel-off name and address label on the back of this booklet will speed the processing of your return. It also prevents common errors that can delay refunds or result in unnecessary notices. Put the label on your return **after** you have finished it. Cross out any incorrect information and print the correct information. Add any missing items, such as your apartment number.

Address Change

If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you plan to move after filing your return, see page 22.

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration office **before** you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a peel-off label, cross out your former name and print your new name.

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 2002 and you are filing a joint return for 2003 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2002 return.

P.O. Box

Enter your P.O. box number **only** if your post office does not deliver mail to your home.

Foreign Address

Print the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Social Security Number (SSN)

You **must** enter the correct SSN for you and your spouse. If you do not, at the time we process your return, we may disallow the exemption(s) and any earned income credit you claim.

To apply for an SSN, get Form SS-5 from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA. It usually takes about 2 weeks to get an SSN.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 8 for more details.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens. If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must **apply for an ITIN**. For details on how to do so, see **Form W-7** and its instructions. It usually takes about 4–6 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident Alien Spouse. If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," your tax or refund will not change.

Income

Rounding Off to Whole Dollars

You may round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Example. You received two Forms W-2, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2003, you may receive a **Form 1099-G**.

In the year the tax was paid to the state or other taxing authority, did you file Form 1040EZ or 1040A, or did you use TeleFile?

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 2003. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a **Form SSA-1099** or **Form RRB-1099**. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2003 and the amount of any benefits you repaid in 2003. Use the worksheet below to see if any of your benefits are taxable. If they are, you **must** use Form 1040A or 1040. For more details, see **Pub. 915**.

Line 1

Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their **Form(s) W-2**. But the following types of income must also be included in the total on line 1.

- Wages received as a **household employee** for which you did not receive a Form W-2 because your employer paid you less than \$1,400 in 2003. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 1.
- **Tip income** you did not report to your employer. But you must use Form 1040 and **Form 4137** if: (a) you received tips of \$20 or more in any month and did not report the full amount to your employer or (b) your Form(s) W-2 show **allocated tips** that you **must** report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See **Pub. 531** for more details.
- **Scholarship and fellowship grants** not reported on a Form W-2. Also, enter "SCH" and the amount in the space to the left of line 1. **Exception.** If you were a degree candidate, include on

line 1 **only** the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received **dependent care benefits** or **employer-provided adoption benefits** for 2003.

Missing or Incorrect Form W-2?

If you do not get a Form W-2 from your employer by February 2, 2004, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2

Taxable Interest

Each payer should send you a **Form 1099-INT** or **Form 1099-OID**. Report **all** of your **taxable interest** income on line 2 even if you did not receive a Form 1099-INT or 1099-OID.

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 2003 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 2003 income. But you must use Form 1040A or 1040 to do so. See **Pub. 550** for details.



(Continued on page 14)

Worksheet To See if Any of Your Social Security Benefits Are Taxable

Keep for Your Records

Before you begin: ✓ If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.



1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	1.	<input type="text"/>
2. Is the amount on line 1 more than zero?		
<input type="checkbox"/> No.  None of your social security benefits are taxable.		
<input type="checkbox"/> Yes. Enter one-half of line 1	2.	<input type="text"/>
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 14)	3.	<input type="text"/>
4. Enter your total interest income, including any tax-exempt interest	4.	<input type="text"/>
5. Add lines 2, 3, and 4	5.	<input type="text"/>
6. If you are:		
• Single, enter \$25,000	}	6. <input type="text"/>
• Married filing jointly, enter \$32,000		
7. Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/> No. None of your social security benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income.		
<input type="checkbox"/> Yes.  Some of your benefits are taxable this year. You must use Form 1040A or 1040.		

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use **Form 8815** and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if **either** of the following applies.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else).
- You received a 2003 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2003.

Tax-Exempt Interest

If you received tax-exempt interest, such as from municipal bonds, enter “TEI” and the amount in the space to the left of line 2. **Do not** add tax-exempt interest in the total on line 2.

Line 3

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 2003.

If you received an overpayment of unemployment compensation in 2003 and you repaid any of it in 2003, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, enter “Repaid” and the amount you repaid in the space to the left of line 3. If you

repaid unemployment compensation in 2003 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See **Pub. 525** for details.

Alaska Permanent Fund Dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 14 at the end of 2003 if the child’s dividends are more than \$1,500. Instead, you must file **Form 8615** and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child’s dividends and taxable interest (line 2) total more than \$1,500. A child born on January 1, 1990, is considered to be age 14 at the end of 2003. **Do not** use Form 8615 for such a child.

Payments and Tax

Line 7

Federal Income Tax Withheld

Enter the total amount of Federal income tax withheld. This should be shown in box 2 of your 2003 Form(s) W-2.

If you received a 2003 Form 1099-INT, 1099-G, or 1099-OID showing Federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

If Federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 7.

Line 8 Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.



If you have a qualifying child (see the next column on this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 17 **or** let the IRS figure the credit for you.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Step 1 All Filers

- Is the amount on Form 1040EZ, line 4, less than \$11,230 (\$12,230 if married filing jointly)?

Yes. *Continue*

No. You cannot take the credit.

- Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 16)?

Yes. *Continue*

No. You cannot take the credit. Enter "No" in the space to the left of line 8.

- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return?

Yes. You cannot take the credit.

No. *Continue*

- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003?

Yes. *Go to question 5.*

No. You cannot take the credit.

- Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 16 before you answer.

Yes. *Continue*

No. You cannot take the credit. Enter "No" in the space to the left of line 8.

- Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

Yes. You cannot take the credit. Enter "No" in the space to the left of line 8.

No. *Go to Step 2 on page 16.*

A **qualifying child** is a child who is your...

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)
or

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child
or

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

AND

was at the end of 2003...

Under age 19

or

Under age 24 and a student

or

Any age and permanently and totally disabled

AND

who...

Either lived with you in the United States for more than half of 2003 **or** was born or died in 2003 and your home was the child's home for the entire time he or she was alive in 2003.

Note. Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

(Continued on page 16)

Continued from page 15

Step 2 Earned Income

1. Figure earned income:

Form 1040EZ, line 1 _____

Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount paid to an inmate in a penal institution for work (enter "PRI" in the space to the left of line 1 on Form 1040EZ).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Earned Income =

2. Is your earned income less than \$11,230 (\$12,230 if married filing jointly)?

- Yes.** Go to Step 3. **No.**

You cannot take the credit.

Step 3 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

- Yes.** See *Credit Figured by the IRS on this page.* **No.** Go to the worksheet on page 17.

Definitions and Special Rules

(listed in alphabetical order)

Credit Figured by the IRS. To have the IRS figure the credit for you:

1. Enter "EIC" in the space to the left of line 8 on Form 1040EZ.
2. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, Who Must File, below.

Form 8862, Who Must File. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year (a) you filed Form 8862 (or other documents) and your EIC was then allowed and (b) your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- The only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for 2 years if it was determined that your error was due to reckless or intentional disregard of the EIC rules (10 years if due to fraud).

Members of the Military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

Social Security Number (SSN). For purposes of taking the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a Federally funded benefit.

To find out how to get an SSN, see page 12. If you will not have an SSN by April 15, 2004, see What if You Cannot File on Time? on page 9.

Welfare Benefits, Effect of Credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the refund you receive because of the EIC is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

(Continued on page 17)

Earned Income Credit (EIC) Worksheet—Line 8

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 2 on page 16.

1	
----------	--

2. Look up the amount on line 1 above in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.

2	
----------	--

If line 2 is zero, You cannot take the credit. Enter "No" in the space to the left of line 8.

3. Enter the amount from Form 1040EZ, line 4.

3	
----------	--

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than \$6,250 (\$7,250 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.

5	
----------	--

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.**

6	
----------	--

Enter this amount on Form 1040EZ, line 8.



If your EIC for a year after 1996 was reduced or disallowed, see page 16 to find out if you must file Form 8862 to take the credit for 2003.

2003 Earned Income Credit (EIC) Table



This is not a tax table.

1. To find your credit, read down the "At least—But less than" columns and find the line that includes the amount you were told to look up from the EIC Worksheet on page 17.

2. Then, read across to the column for your filing status. Enter the credit from that column on your EIC Worksheet.

If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—		If the amount you are looking up from the worksheet is—		And your filing status is—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—		Your credit is—	
\$1	\$50	\$2	\$2	2,600	2,650	201	201	5,200	5,250	382	382	7,800	7,850	260	337	10,400	10,450	62	138
50	100	6	6	2,650	2,700	205	205	5,250	5,300	382	382	7,850	7,900	257	333	10,450	10,500	58	134
100	150	10	10	2,700	2,750	208	208	5,300	5,350	382	382	7,900	7,950	253	329	10,500	10,550	54	130
150	200	13	13	2,750	2,800	212	212	5,350	5,400	382	382	7,950	8,000	249	326	10,550	10,600	50	127
200	250	17	17	2,800	2,850	216	216	5,400	5,450	382	382	8,000	8,050	245	322	10,600	10,650	46	123
250	300	21	21	2,850	2,900	220	220	5,450	5,500	382	382	8,050	8,100	241	318	10,650	10,700	42	119
300	350	25	25	2,900	2,950	224	224	5,500	5,550	382	382	8,100	8,150	238	314	10,700	10,750	39	115
350	400	29	29	2,950	3,000	228	228	5,550	5,600	382	382	8,150	8,200	234	310	10,750	10,800	35	111
400	450	33	33	3,000	3,050	231	231	5,600	5,650	382	382	8,200	8,250	230	306	10,800	10,850	31	107
450	500	36	36	3,050	3,100	235	235	5,650	5,700	382	382	8,250	8,300	226	303	10,850	10,900	27	104
500	550	40	40	3,100	3,150	239	239	5,700	5,750	382	382	8,300	8,350	222	299	10,900	10,950	23	100
550	600	44	44	3,150	3,200	243	243	5,750	5,800	382	382	8,350	8,400	218	295	10,950	11,000	20	96
600	650	48	48	3,200	3,250	247	247	5,800	5,850	382	382	8,400	8,450	215	291	11,000	11,050	16	92
650	700	52	52	3,250	3,300	251	251	5,850	5,900	382	382	8,450	8,500	211	287	11,050	11,100	12	88
700	750	55	55	3,300	3,350	254	254	5,900	5,950	382	382	8,500	8,550	207	283	11,100	11,150	8	85
750	800	59	59	3,350	3,400	258	258	5,950	6,000	382	382	8,550	8,600	203	280	11,150	11,200	4	81
800	850	63	63	3,400	3,450	262	262	6,000	6,050	382	382	8,600	8,650	199	276	11,200	11,250	*	77
850	900	67	67	3,450	3,500	266	266	6,050	6,100	382	382	8,650	8,700	195	272	11,250	11,300	0	73
900	950	71	71	3,500	3,550	270	270	6,100	6,150	382	382	8,700	8,750	192	268	11,300	11,350	0	69
950	1,000	75	75	3,550	3,600	273	273	6,150	6,200	382	382	8,750	8,800	188	264	11,350	11,400	0	65
1,000	1,050	78	78	3,600	3,650	277	277	6,200	6,250	382	382	8,800	8,850	184	260	11,400	11,450	0	62
1,050	1,100	82	82	3,650	3,700	281	281	6,250	6,300	379	382	8,850	8,900	180	257	11,450	11,500	0	58
1,100	1,150	86	86	3,700	3,750	285	285	6,300	6,350	375	382	8,900	8,950	176	253	11,500	11,550	0	54
1,150	1,200	90	90	3,750	3,800	289	289	6,350	6,400	371	382	8,950	9,000	173	249	11,550	11,600	0	50
1,200	1,250	94	94	3,800	3,850	293	293	6,400	6,450	368	382	9,000	9,050	169	245	11,600	11,650	0	46
1,250	1,300	98	98	3,850	3,900	296	296	6,450	6,500	364	382	9,050	9,100	165	241	11,650	11,700	0	42
1,300	1,350	101	101	3,900	3,950	300	300	6,500	6,550	360	382	9,100	9,150	161	238	11,700	11,750	0	39
1,350	1,400	105	105	3,950	4,000	304	304	6,550	6,600	356	382	9,150	9,200	157	234	11,750	11,800	0	35
1,400	1,450	109	109	4,000	4,050	308	308	6,600	6,650	352	382	9,200	9,250	153	230	11,800	11,850	0	31
1,450	1,500	113	113	4,050	4,100	312	312	6,650	6,700	348	382	9,250	9,300	150	226	11,850	11,900	0	27
1,500	1,550	117	117	4,100	4,150	316	316	6,700	6,750	345	382	9,300	9,350	146	222	11,900	11,950	0	23
1,550	1,600	120	120	4,150	4,200	319	319	6,750	6,800	341	382	9,350	9,400	142	218	11,950	12,000	0	20
1,600	1,650	124	124	4,200	4,250	323	323	6,800	6,850	337	382	9,400	9,450	138	215	12,000	12,050	0	16
1,650	1,700	128	128	4,250	4,300	327	327	6,850	6,900	333	382	9,450	9,500	134	211	12,050	12,100	0	12
1,700	1,750	132	132	4,300	4,350	331	331	6,900	6,950	329	382	9,500	9,550	130	207	12,100	12,150	0	8
1,750	1,800	136	136	4,350	4,400	335	335	6,950	7,000	326	382	9,550	9,600	127	203	12,150	12,200	0	4
1,800	1,850	140	140	4,400	4,450	339	339	7,000	7,050	322	382	9,600	9,650	123	199	12,200	12,230	0	1
1,850	1,900	143	143	4,450	4,500	342	342	7,050	7,100	318	382	9,650	9,700	119	195	12,230 or more	0	0	0
1,900	1,950	147	147	4,500	4,550	346	346	7,100	7,150	314	382	9,700	9,750	115	192				
1,950	2,000	151	151	4,550	4,600	350	350	7,150	7,200	310	382	9,750	9,800	111	188				
2,000	2,050	155	155	4,600	4,650	354	354	7,200	7,250	306	382	9,800	9,850	107	184				
2,050	2,100	159	159	4,650	4,700	358	358	7,250	7,300	303	379	9,850	9,900	104	180				
2,100	2,150	163	163	4,700	4,750	361	361	7,300	7,350	299	375	9,900	9,950	100	176				
2,150	2,200	166	166	4,750	4,800	365	365	7,350	7,400	295	371	9,950	10,000	96	173				
2,200	2,250	170	170	4,800	4,850	369	369	7,400	7,450	291	368	10,000	10,050	92	169				
2,250	2,300	174	174	4,850	4,900	373	373	7,450	7,500	287	364	10,050	10,100	88	165				
2,300	2,350	178	178	4,900	4,950	377	377	7,500	7,550	283	360	10,100	10,150	85	161				
2,350	2,400	182	182	4,950	5,000	382	382	7,550	7,600	280	356	10,150	10,200	81	157				
2,400	2,450	186	186	5,000	5,050	382	382	7,600	7,650	276	352	10,200	10,250	77	153				
2,450	2,500	189	189	5,050	5,100	382	382	7,650	7,700	272	348	10,250	10,300	73	150				
2,500	2,550	193	193	5,100	5,150	382	382	7,700	7,750	268	345	10,300	10,350	69	146				
2,550	2,600	197	197	5,150	5,200	382	382	7,750	7,800	264	341	10,350	10,400	65	142				

*If the amount you are looking up from the worksheet is at least \$11,200 but less than \$11,230, your credit is \$1. Otherwise, you cannot take the credit.

Line 9

Add lines 7 and 8. Enter the total on line 9.

Amount Paid With Extensions of Time To File. If you filed **Form 4868** to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or by electronic funds withdrawal or credit card. If you paid by credit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, enter “Form 4868” and show the amount paid. Also, include any amount paid with **Form 2688**.

Line 10**Tax**

Do you want the IRS to figure your tax for you?

- Yes.** See **Pub. 967** for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the **Tax Table** that starts on page 24.

Refund**Line 11a**

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 6 weeks (3 weeks if you filed electronically) from the date you filed to do so. But if you filed **Form 8379** with your return, allow 14 weeks (11 weeks if you filed electronically). See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay by filing a new **Form W-4**. See **Income Tax Withholding and Estimated Tax Payments for 2004** on page 22.

Refund Offset

If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department’s Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured Spouse Claim. If you file a joint return and your spouse has not paid past-due Federal tax, state income tax, child support, spousal support, or a Federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But **your** part of the refund may be refunded to you after the offset occurs if certain

conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 11b Through 11d

DIRECT DEPOSIT

Simple. Safe. Secure.

Receive your refund in as few as 10 days with IRS *e-file!*

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check.

Note. If you do not want your refund directly deposited into your account, draw a line through the boxes on lines 11b and 11d.

Why Use Direct Deposit?

- You get your refund fast—in half the time as paper filers if you *e-file*.
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.



You can check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers. The IRS is not responsible for a lost refund if you enter the wrong account information.

If you file a joint return and fill in lines 11b through 11d, you are appointing your spouse as an agent to receive the refund. This appointment cannot be changed later.

Line 11b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 20, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 11b.

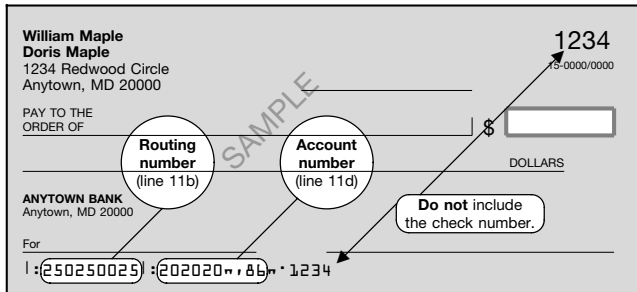
Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on page 20, the account number is 20202086. Be sure **not** to include the check number.



Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution rejects a direct deposit. If the direct deposit is rejected, a check will be sent instead.

(Continued on page 20)

Sample Check—Lines 11b Through 11d



Note. The routing and account numbers may be in different places on your check.

Amount You Owe

IRS *e-file* offers an additional payment option: **Electronic Funds Withdrawal**. This option allows you to file your return early and schedule your payment for withdrawal from your checking or savings account on a future date up to and including April 15, 2004. IRS *e-file* also provides proof of receipt of your return and payment by email or through your software package. Visit www.irs.gov/efile for details.

Line 12

You do not have to pay if line 12 is under \$1.

You can pay by check, money order, or credit card.

To Pay by Check or Money Order. Enclose in the envelope with your return a check or money order payable to the “**United States Treasury**” for the full amount when you file. **Do not** attach the payment to your return. **Do not** send cash. Write “2003 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “XXX-” or “XXX ^{XX}/₁₀₀”).

To Pay by Credit Card. You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card. To pay by credit card, call toll free or visit the website of either service provider listed on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s website shown on this page. **If you pay by credit card before filing your return**, please enter on page 1 of Form 1040EZ in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Need more information or forms? See page 5.

Link2Gov Corporation
1-888-PAY-1040SM
(1-888-729-1040)
1-888-658-5465
(Customer Service)
www.PAY1040.com

Official Payments Corporation
1-800-2PAY-TAXSM
(1-800-272-9829)
1-877-754-4413
(Customer Service)
www.officialpayments.com



You may need to increase the amount of income tax withheld from your pay by filing a new **Form W-4**. See **Income Tax Withholding and Estimated Tax Payments for 2004** on page 22.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2004, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 12 is at least \$1,000 and it is more than 10% of the tax shown on your return. The “tax shown on your return” is the amount on line 10 minus the amount on line 8. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on **Form 2210**, you must file Form 1040A or 1040 to do so.

The penalty may be waived under certain conditions. See **Pub. 505** for details.

Exceptions to the Penalty. You will not owe the penalty if your 2002 tax return was for a tax year of 12 full months and **either 1 or 2** below applies.

1. You had no tax liability for 2002 and you were a U.S. citizen or resident for all of 2002 or
2. Line 7 on your 2003 return is at least as much as the tax liability shown on your 2002 return.

Third Party Designee

If you want to allow a friend, family member, or any other person you choose to discuss your 2003 tax return with the IRS, check the “Yes” box in the “Third party designee” area of your return. Also, enter the designee’s name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). **But** if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

If you check the “Yes” box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,

- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most people. If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see **Pub. 501**. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see **Death of a Taxpayer** on page 8.

Child's Return. If your child cannot sign the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

Daytime Phone Number. Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit. By answering our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.



Electronic Return Signatures! Create your own personal identification number (PIN) and file a paperless return electronically or use a tax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five numbers you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2. For more details on the Self-Selected PIN method, visit www.irs.gov/efile and click on "IRS e-file for Individual Taxpayers."

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your **originally** filed 2002 Federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X). AGI is the amount shown on your 2002 Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4; and on the TeleFile Tax Record, line I. If you do not have your 2002 income tax return, call the IRS at 1-800-829-1040 to get a free transcript of your account. You will be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual Social Security Statement.



You **cannot** sign your return electronically if you are a first-time filer under age 16 at the end of 2003.

If you use a paid preparer, ask to sign your return electronically!

General Information

How To Avoid Common Mistakes. Mistakes may delay your refund or result in notices being sent to you.

1. Be sure to enter the correct social security number for you and your spouse if married in the space provided on Form 1040EZ. Check that your SSN agrees with your social security card.

2. Use the amount from **line 6** to find your tax in the tax table. Be sure you enter the correct tax on line 10.

3. If you think you can take the earned income credit, read the instructions for line 8 that begin on page 15 to make sure you qualify. If you do, make sure you use the correct column of the EIC Table for your filing status.

4. Check your math, especially when figuring your taxable income, Federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.

5. Check the "Yes" box on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 2003 return. Check "Yes" even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check "No."

6. Enter an amount on line 5. If you check the "Yes" box, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the "No" box, enter \$7,800 if single; \$15,600 if married filing jointly.

7. Remember to sign and date Form 1040EZ and enter your occupation.

8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ. Check that your name agrees with your social security card.

9. Attach your Form(s) W-2 to the left margin of Form 1040EZ.

10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 20 for details.

What Are Your Rights as a Taxpayer? You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see **Pub. 1**.

Innocent Spouse Relief. You may qualify for relief from liability for tax on a joint return if **(a)** there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, **(b)** you are divorced, separated, or no longer living with your spouse, **or (c)** given all the facts and circumstances, it would not be fair to hold you liable for the tax. See **Form 8857** or **Pub. 971** for more details.

What Should You Do if You Move? If you move after you file your return, always notify the IRS of your new address. To do this, you can use **Form 8822**.

Income Tax Withholding and Estimated Tax Payments for 2004. If the amount you owe or your refund is large, you may want to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2004 pay. For details on how to complete Form W-4, see **Pub. 919**. In general, you do not have to make estimated tax payments if you expect that your 2004 tax return will show a tax refund **or** a tax balance due the IRS of less than \$1,000. See **Pub. 505** for more details.

How Long Should You Keep Your Tax Return? Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. See **Pub. 552** for details.

How Do You Amend Your Tax Return? Use **Form 1040X** to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

How Do You Make a Gift To Reduce the Public Debt? If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file.



You may be able to deduct this gift on your 2004 tax return.

How Do You Get a Copy of Your Tax Return? Use TeleTax topic 156 (see page 6) or see **Form 4506**.

Other Ways To Get Help

Send or Email Your Written Tax Questions to the IRS. You should get an answer in about 30 days. If you do not have the mailing address, call us. See page 6 for the number. Or email your questions to us through the IRS website at www.irs.gov/help and click on **Tax Law Questions**. Do not send questions with your return.

Free Help With Your Return. Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (**VITA**) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (**TCE**) program is designed to assist taxpayers age 60 or older with their tax return. Some locations offer free electronic filing and all volunteers will let you know about the credits and deductions that you may be entitled to claim. For details, call us. See page 6 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 2002 tax return (if available), all your Forms W-2 and 1099 for 2003, any other information about your 2003 income and expenses, and the social security number (or individual taxpayer identification number) for your spouse, your dependents, and yourself. **Or** to find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/taxaide or call **1-888-227-7669**.

Everyday Tax Solutions. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov or look in the phone book under "United States Government, Internal Revenue Service."

Online Services. If you subscribe to an online service, ask about online filing or tax information.

Help for People With Disabilities. Telephone help is available using TTY/TDD equipment. See page 6 for the number. Braille materials are available at libraries that have special services for people with disabilities.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), which require you to file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires that you provide your social security number or individual taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, credits, or deductions shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information

shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The Time It Takes To Prepare Your Return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 4 min.; **Learning about the law or the form**, 1 hr., 40 min.; **Preparing the form**, 1 hr., 39 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 3 hr., 43 min.

We Welcome Comments on Forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov. Please put "Forms Comment" on the subject line. Or you can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send your return to this address. Instead, see **Where Do You File?** on back cover.

2003 Tax Table

Example. Mr. Brown is single. His taxable income on line 6 of Form 1040EZ is \$26,250. First, he finds the \$26,250–26,300 income line. Next, he finds the “Single” column and reads down the column. The amount shown where the income line and filing status column meet is \$3,591. This is the tax amount he should enter on line 10 of Form 1040EZ.

At least	But less than	Single	Married filing jointly
26,200	26,250	3,584	3,234
26,250	26,300	3,591	3,241
26,300	26,350	3,599	3,249
26,350	26,400	3,606	3,256

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
0	5	0	0	1,500	1,525	151	151	3,000		6,000	
5	15	1	1	1,525	1,550	154	154	3,000	3,050	303	303
15	25	2	2	1,550	1,575	156	156	3,050	3,100	308	308
25	50	4	4	1,575	1,600	159	159	3,100	3,150	313	313
50	75	6	6	1,600	1,625	161	161	3,150	3,200	318	318
75	100	9	9	1,625	1,650	164	164	3,200	3,250	323	323
100	125	11	11	1,650	1,675	166	166	3,250	3,300	328	328
125	150	14	14	1,675	1,700	169	169	3,300	3,350	333	333
150	175	16	16	1,700	1,725	171	171	3,350	3,400	338	338
175	200	19	19	1,725	1,750	174	174	3,400	3,450	343	343
200	225	21	21	1,750	1,775	176	176	3,450	3,500	348	348
225	250	24	24	1,775	1,800	179	179	3,500	3,550	353	353
250	275	26	26	1,800	1,825	181	181	3,550	3,600	358	358
275	300	29	29	1,825	1,850	184	184	3,600	3,650	363	363
300	325	31	31	1,850	1,875	186	186	3,650	3,700	368	368
325	350	34	34	1,875	1,900	189	189	3,700	3,750	373	373
350	375	36	36	1,900	1,925	191	191	3,750	3,800	378	378
375	400	39	39	1,925	1,950	194	194	3,800	3,850	383	383
400	425	41	41	1,950	1,975	196	196	3,850	3,900	388	388
425	450	44	44	1,975	2,000	199	199	3,900	3,950	393	393
450	475	46	46	2,000		4,000		7,000		9,000	
475	500	49	49	2,000	2,025	201	201	4,000	4,050	403	403
500	525	51	51	2,025	2,050	204	204	4,050	4,100	408	408
525	550	54	54	2,050	2,075	206	206	4,100	4,150	413	413
550	575	56	56	2,075	2,100	209	209	4,150	4,200	418	418
575	600	59	59	2,100	2,125	211	211	4,200	4,250	423	423
600	625	61	61	2,125	2,150	214	214	4,250	4,300	428	428
625	650	64	64	2,150	2,175	216	216	4,300	4,350	433	433
650	675	66	66	2,175	2,200	219	219	4,350	4,400	438	438
675	700	69	69	2,200	2,225	221	221	4,400	4,450	443	443
700	725	71	71	2,225	2,250	224	224	4,450	4,500	448	448
725	750	74	74	2,250	2,275	226	226	4,500	4,550	453	453
750	775	76	76	2,275	2,300	229	229	4,550	4,600	458	458
775	800	79	79	2,300	2,325	231	231	4,600	4,650	463	463
800	825	81	81	2,325	2,350	234	234	4,650	4,700	468	468
825	850	84	84	2,350	2,375	236	236	4,700	4,750	473	473
850	875	86	86	2,375	2,400	239	239	4,750	4,800	478	478
875	900	89	89	2,400	2,425	241	241	4,800	4,850	483	483
900	925	91	91	2,425	2,450	244	244	4,850	4,900	488	488
925	950	94	94	2,450	2,475	246	246	4,900	4,950	493	493
950	975	96	96	2,475	2,500	249	249	4,950	5,000	498	498
975	1,000	99	99	2,500		5,000		8,000		11,000	
1,000		101	101	2,500	2,525	251	251	5,000	5,050	503	503
1,000	1,025	104	104	2,525	2,550	254	254	5,050	5,100	508	508
1,025	1,050	106	106	2,550	2,575	256	256	5,100	5,150	513	513
1,050	1,075	109	109	2,575	2,600	259	259	5,150	5,200	518	518
1,075	1,100	111	111	2,600	2,625	261	261	5,200	5,250	523	523
1,100	1,125	114	114	2,625	2,650	264	264	5,250	5,300	528	528
1,125	1,150	116	116	2,650	2,675	266	266	5,300	5,350	533	533
1,150	1,175	119	119	2,675	2,700	269	269	5,350	5,400	538	538
1,175	1,200	121	121	2,700	2,725	271	271	5,400	5,450	543	543
1,200	1,225	124	124	2,725	2,750	274	274	5,450	5,500	548	548
1,225	1,250	126	126	2,750	2,775	276	276	5,500	5,550	553	553
1,250	1,275	129	129	2,775	2,800	279	279	5,550	5,600	558	558
1,275	1,300	131	131	2,800	2,825	281	281	5,600	5,650	563	563
1,300	1,325	134	134	2,825	2,850	284	284	5,650	5,700	568	568
1,325	1,350	136	136	2,850	2,875	286	286	5,700	5,750	573	573
1,350	1,375	139	139	2,875	2,900	289	289	5,750	5,800	578	578
1,375	1,400	141	141	2,900	2,925	291	291	5,800	5,850	583	583
1,400	1,425	144	144	2,925	2,950	294	294	5,850	5,900	588	588
1,425	1,450	146	146	2,950	2,975	296	296	5,900	5,950	593	593
1,450	1,475	149	149	2,975	3,000	299	299	5,950	6,000	598	598
1,475	1,500										

Continued on page 25

2003 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,004	903	12,000	12,050	1,454	1,203	15,000	15,050	1,904	1,554	18,000	18,050	2,354	2,004
9,050	9,100	1,011	908	12,050	12,100	1,461	1,208	15,050	15,100	1,911	1,561	18,050	18,100	2,361	2,011
9,100	9,150	1,019	913	12,100	12,150	1,469	1,213	15,100	15,150	1,919	1,569	18,100	18,150	2,369	2,019
9,150	9,200	1,026	918	12,150	12,200	1,476	1,218	15,150	15,200	1,926	1,576	18,150	18,200	2,376	2,026
9,200	9,250	1,034	923	12,200	12,250	1,484	1,223	15,200	15,250	1,934	1,584	18,200	18,250	2,384	2,034
9,250	9,300	1,041	928	12,250	12,300	1,491	1,228	15,250	15,300	1,941	1,591	18,250	18,300	2,391	2,041
9,300	9,350	1,049	933	12,300	12,350	1,499	1,233	15,300	15,350	1,949	1,599	18,300	18,350	2,399	2,049
9,350	9,400	1,056	938	12,350	12,400	1,506	1,238	15,350	15,400	1,956	1,606	18,350	18,400	2,406	2,056
9,400	9,450	1,064	943	12,400	12,450	1,514	1,243	15,400	15,450	1,964	1,614	18,400	18,450	2,414	2,064
9,450	9,500	1,071	948	12,450	12,500	1,521	1,248	15,450	15,500	1,971	1,621	18,450	18,500	2,421	2,071
9,500	9,550	1,079	953	12,500	12,550	1,529	1,253	15,500	15,550	1,979	1,629	18,500	18,550	2,429	2,079
9,550	9,600	1,086	958	12,550	12,600	1,536	1,258	15,550	15,600	1,986	1,636	18,550	18,600	2,436	2,086
9,600	9,650	1,094	963	12,600	12,650	1,544	1,263	15,600	15,650	1,994	1,644	18,600	18,650	2,444	2,094
9,650	9,700	1,101	968	12,650	12,700	1,551	1,268	15,650	15,700	2,001	1,651	18,650	18,700	2,451	2,101
9,700	9,750	1,109	973	12,700	12,750	1,559	1,273	15,700	15,750	2,009	1,659	18,700	18,750	2,459	2,109
9,750	9,800	1,116	978	12,750	12,800	1,566	1,278	15,750	15,800	2,016	1,666	18,750	18,800	2,466	2,116
9,800	9,850	1,124	983	12,800	12,850	1,574	1,283	15,800	15,850	2,024	1,674	18,800	18,850	2,474	2,124
9,850	9,900	1,131	988	12,850	12,900	1,581	1,288	15,850	15,900	2,031	1,681	18,850	18,900	2,481	2,131
9,900	9,950	1,139	993	12,900	12,950	1,589	1,293	15,900	15,950	2,039	1,689	18,900	18,950	2,489	2,139
9,950	10,000	1,146	998	12,950	13,000	1,596	1,298	15,950	16,000	2,046	1,696	18,950	19,000	2,496	2,146
10,000				13,000				16,000				19,000			
10,000	10,050	1,154	1,003	13,000	13,050	1,604	1,303	16,000	16,050	2,054	1,704	19,000	19,050	2,504	2,154
10,050	10,100	1,161	1,008	13,050	13,100	1,611	1,308	16,050	16,100	2,061	1,711	19,050	19,100	2,511	2,161
10,100	10,150	1,169	1,013	13,100	13,150	1,619	1,313	16,100	16,150	2,069	1,719	19,100	19,150	2,519	2,169
10,150	10,200	1,176	1,018	13,150	13,200	1,626	1,318	16,150	16,200	2,076	1,726	19,150	19,200	2,526	2,176
10,200	10,250	1,184	1,023	13,200	13,250	1,634	1,323	16,200	16,250	2,084	1,734	19,200	19,250	2,534	2,184
10,250	10,300	1,191	1,028	13,250	13,300	1,641	1,328	16,250	16,300	2,091	1,741	19,250	19,300	2,541	2,191
10,300	10,350	1,199	1,033	13,300	13,350	1,649	1,333	16,300	16,350	2,099	1,749	19,300	19,350	2,549	2,199
10,350	10,400	1,206	1,038	13,350	13,400	1,656	1,338	16,350	16,400	2,106	1,756	19,350	19,400	2,556	2,206
10,400	10,450	1,214	1,043	13,400	13,450	1,664	1,343	16,400	16,450	2,114	1,764	19,400	19,450	2,564	2,214
10,450	10,500	1,221	1,048	13,450	13,500	1,671	1,348	16,450	16,500	2,121	1,771	19,450	19,500	2,571	2,221
10,500	10,550	1,229	1,053	13,500	13,550	1,679	1,353	16,500	16,550	2,129	1,779	19,500	19,550	2,579	2,229
10,550	10,600	1,236	1,058	13,550	13,600	1,686	1,358	16,550	16,600	2,136	1,786	19,550	19,600	2,586	2,236
10,600	10,650	1,244	1,063	13,600	13,650	1,694	1,363	16,600	16,650	2,144	1,794	19,600	19,650	2,594	2,244
10,650	10,700	1,251	1,068	13,650	13,700	1,701	1,368	16,650	16,700	2,151	1,801	19,650	19,700	2,601	2,251
10,700	10,750	1,259	1,073	13,700	13,750	1,709	1,373	16,700	16,750	2,159	1,809	19,700	19,750	2,609	2,259
10,750	10,800	1,266	1,078	13,750	13,800	1,716	1,378	16,750	16,800	2,166	1,816	19,750	19,800	2,616	2,266
10,800	10,850	1,274	1,083	13,800	13,850	1,724	1,383	16,800	16,850	2,174	1,824	19,800	19,850	2,624	2,274
10,850	10,900	1,281	1,088	13,850	13,900	1,731	1,388	16,850	16,900	2,181	1,831	19,850	19,900	2,631	2,281
10,900	10,950	1,289	1,093	13,900	13,950	1,739	1,393	16,900	16,950	2,189	1,839	19,900	19,950	2,639	2,289
10,950	11,000	1,296	1,098	13,950	14,000	1,746	1,398	16,950	17,000	2,196	1,846	19,950	20,000	2,646	2,296
11,000				14,000				17,000				20,000			
11,000	11,050	1,304	1,103	14,000	14,050	1,754	1,404	17,000	17,050	2,204	1,854	20,000	20,050	2,654	2,304
11,050	11,100	1,311	1,108	14,050	14,100	1,761	1,411	17,050	17,100	2,211	1,861	20,050	20,100	2,661	2,311
11,100	11,150	1,319	1,113	14,100	14,150	1,769	1,419	17,100	17,150	2,219	1,869	20,100	20,150	2,669	2,319
11,150	11,200	1,326	1,118	14,150	14,200	1,776	1,426	17,150	17,200	2,226	1,876	20,150	20,200	2,676	2,326
11,200	11,250	1,334	1,123	14,200	14,250	1,784	1,434	17,200	17,250	2,234	1,884	20,200	20,250	2,684	2,334
11,250	11,300	1,341	1,128	14,250	14,300	1,791	1,441	17,250	17,300	2,241	1,891	20,250	20,300	2,691	2,341
11,300	11,350	1,349	1,133	14,300	14,350	1,799	1,449	17,300	17,350	2,249	1,899	20,300	20,350	2,699	2,349
11,350	11,400	1,356	1,138	14,350	14,400	1,806	1,456	17,350	17,400	2,256	1,906	20,350	20,400	2,706	2,356
11,400	11,450	1,364	1,143	14,400	14,450	1,814	1,464	17,400	17,450	2,264	1,914	20,400	20,450	2,714	2,364
11,450	11,500	1,371	1,148	14,450	14,500	1,821	1,471	17,450	17,500	2,271	1,921	20,450	20,500	2,721	2,371
11,500	11,550	1,379	1,153	14,500	14,550	1,829	1,479	17,500	17,550	2,279	1,929	20,500	20,550	2,729	2,379
11,550	11,600	1,386	1,158	14,550	14,600	1,836	1,486	17,550	17,600	2,286	1,936	20,550	20,600	2,736	2,386
11,600	11,650	1,394	1,163	14,600	14,650	1,844	1,494	17,600	17,650	2,294	1,944	20,600	20,650	2,744	2,394
11,650	11,700	1,401	1,168	14,650	14,700	1,851	1,501	17,650	17,700	2,301	1,951	20,650	20,700	2,751	2,401
11,700	11,750	1,409	1,173	14,700	14,750	1,859	1,509	17,700	17,750	2,309	1,959	20,700	20,750	2,759	2,409
11,750	11,800	1,416	1,178	14,750	14,800	1,866	1,516	17,750	17,800	2,316	1,966	20,750	20,800	2,766	2,416
11,800	11,850	1,424	1,183	14,800	14,850	1,874	1,524	17,800	17,850	2,324	1,974	20,800	20,850	2,774	2,424
11,850	11,900	1,431	1,188	14,850	14,900	1,881	1,531	17,850	17,900	2,331	1,981	20,850	20,900	2,781	2,431
11,900	11,950	1,439	1,193	14,900	14,950	1,889	1,539	17,900	17,950	2,339	1,989	20,900	20,950	2,789	2,439
11,950	12,000	1,446	1,198	14,950	15,000	1,896	1,546	17,950	18,000	2,346	1,996	20,950	21,000	2,796	2,446

Continued on page 26

2003 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000				30,000			
21,000	21,050	2,804	2,454	24,000	24,050	3,254	2,904	27,000	27,050	3,704	3,354	30,000	30,050	4,316	3,804
21,050	21,100	2,811	2,461	24,050	24,100	3,261	2,911	27,050	27,100	3,711	3,361	30,050	30,100	4,329	3,811
21,100	21,150	2,819	2,469	24,100	24,150	3,269	2,919	27,100	27,150	3,719	3,369	30,100	30,150	4,341	3,819
21,150	21,200	2,826	2,476	24,150	24,200	3,276	2,926	27,150	27,200	3,726	3,376	30,150	30,200	4,354	3,826
21,200	21,250	2,834	2,484	24,200	24,250	3,284	2,934	27,200	27,250	3,734	3,384	30,200	30,250	4,366	3,834
21,250	21,300	2,841	2,491	24,250	24,300	3,291	2,941	27,250	27,300	3,741	3,391	30,250	30,300	4,379	3,841
21,300	21,350	2,849	2,499	24,300	24,350	3,299	2,949	27,300	27,350	3,749	3,399	30,300	30,350	4,391	3,849
21,350	21,400	2,856	2,506	24,350	24,400	3,306	2,956	27,350	27,400	3,756	3,406	30,350	30,400	4,404	3,856
21,400	21,450	2,864	2,514	24,400	24,450	3,314	2,964	27,400	27,450	3,764	3,414	30,400	30,450	4,416	3,864
21,450	21,500	2,871	2,521	24,450	24,500	3,321	2,971	27,450	27,500	3,771	3,421	30,450	30,500	4,429	3,871
21,500	21,550	2,879	2,529	24,500	24,550	3,329	2,979	27,500	27,550	3,779	3,429	30,500	30,550	4,441	3,879
21,550	21,600	2,886	2,536	24,550	24,600	3,336	2,986	27,550	27,600	3,786	3,436	30,550	30,600	4,454	3,886
21,600	21,650	2,894	2,544	24,600	24,650	3,344	2,994	27,600	27,650	3,794	3,444	30,600	30,650	4,466	3,894
21,650	21,700	2,901	2,551	24,650	24,700	3,351	3,001	27,650	27,700	3,801	3,451	30,650	30,700	4,479	3,901
21,700	21,750	2,909	2,559	24,700	24,750	3,359	3,009	27,700	27,750	3,809	3,459	30,700	30,750	4,491	3,909
21,750	21,800	2,916	2,566	24,750	24,800	3,366	3,016	27,750	27,800	3,816	3,466	30,750	30,800	4,504	3,916
21,800	21,850	2,924	2,574	24,800	24,850	3,374	3,024	27,800	27,850	3,824	3,474	30,800	30,850	4,516	3,924
21,850	21,900	2,931	2,581	24,850	24,900	3,381	3,031	27,850	27,900	3,831	3,481	30,850	30,900	4,529	3,931
21,900	21,950	2,939	2,589	24,900	24,950	3,389	3,039	27,900	27,950	3,839	3,489	30,900	30,950	4,541	3,939
21,950	22,000	2,946	2,596	24,950	25,000	3,396	3,046	27,950	28,000	3,846	3,496	30,950	31,000	4,554	3,946
22,000				25,000				28,000				31,000			
22,000	22,050	2,954	2,604	25,000	25,050	3,404	3,054	28,000	28,050	3,854	3,504	31,000	31,050	4,566	3,954
22,050	22,100	2,961	2,611	25,050	25,100	3,411	3,061	28,050	28,100	3,861	3,511	31,050	31,100	4,579	3,961
22,100	22,150	2,969	2,619	25,100	25,150	3,419	3,069	28,100	28,150	3,869	3,519	31,100	31,150	4,591	3,969
22,150	22,200	2,976	2,626	25,150	25,200	3,426	3,076	28,150	28,200	3,876	3,526	31,150	31,200	4,604	3,976
22,200	22,250	2,984	2,634	25,200	25,250	3,434	3,084	28,200	28,250	3,884	3,534	31,200	31,250	4,616	3,984
22,250	22,300	2,991	2,641	25,250	25,300	3,441	3,091	28,250	28,300	3,891	3,541	31,250	31,300	4,629	3,991
22,300	22,350	2,999	2,649	25,300	25,350	3,449	3,099	28,300	28,350	3,899	3,549	31,300	31,350	4,641	3,999
22,350	22,400	3,006	2,656	25,350	25,400	3,456	3,106	28,350	28,400	3,906	3,556	31,350	31,400	4,654	4,006
22,400	22,450	3,014	2,664	25,400	25,450	3,464	3,114	28,400	28,450	3,916	3,564	31,400	31,450	4,666	4,014
22,450	22,500	3,021	2,671	25,450	25,500	3,471	3,121	28,450	28,500	3,929	3,571	31,450	31,500	4,679	4,021
22,500	22,550	3,029	2,679	25,500	25,550	3,479	3,129	28,500	28,550	3,941	3,579	31,500	31,550	4,691	4,029
22,550	22,600	3,036	2,686	25,550	25,600	3,486	3,136	28,550	28,600	3,954	3,586	31,550	31,600	4,704	4,036
22,600	22,650	3,044	2,694	25,600	25,650	3,494	3,144	28,600	28,650	3,966	3,594	31,600	31,650	4,716	4,044
22,650	22,700	3,051	2,701	25,650	25,700	3,501	3,151	28,650	28,700	3,979	3,601	31,650	31,700	4,729	4,051
22,700	22,750	3,059	2,709	25,700	25,750	3,509	3,159	28,700	28,750	3,991	3,609	31,700	31,750	4,741	4,059
22,750	22,800	3,066	2,716	25,750	25,800	3,516	3,166	28,750	28,800	4,004	3,616	31,750	31,800	4,754	4,066
22,800	22,850	3,074	2,724	25,800	25,850	3,524	3,174	28,800	28,850	4,016	3,624	31,800	31,850	4,766	4,074
22,850	22,900	3,081	2,731	25,850	25,900	3,531	3,181	28,850	28,900	4,029	3,631	31,850	31,900	4,779	4,081
22,900	22,950	3,089	2,739	25,900	25,950	3,539	3,189	28,900	28,950	4,041	3,639	31,900	31,950	4,791	4,089
22,950	23,000	3,096	2,746	25,950	26,000	3,546	3,196	28,950	29,000	4,054	3,646	31,950	32,000	4,804	4,096
23,000				26,000				29,000				32,000			
23,000	23,050	3,104	2,754	26,000	26,050	3,554	3,204	29,000	29,050	4,066	3,654	32,000	32,050	4,816	4,104
23,050	23,100	3,111	2,761	26,050	26,100	3,561	3,211	29,050	29,100	4,079	3,661	32,050	32,100	4,829	4,111
23,100	23,150	3,119	2,769	26,100	26,150	3,569	3,219	29,100	29,150	4,091	3,669	32,100	32,150	4,841	4,119
23,150	23,200	3,126	2,776	26,150	26,200	3,576	3,226	29,150	29,200	4,104	3,676	32,150	32,200	4,854	4,126
23,200	23,250	3,134	2,784	26,200	26,250	3,584	3,234	29,200	29,250	4,116	3,684	32,200	32,250	4,866	4,134
23,250	23,300	3,141	2,791	26,250	26,300	3,591	3,241	29,250	29,300	4,129	3,691	32,250	32,300	4,879	4,141
23,300	23,350	3,149	2,799	26,300	26,350	3,599	3,249	29,300	29,350	4,141	3,699	32,300	32,350	4,891	4,149
23,350	23,400	3,156	2,806	26,350	26,400	3,606	3,256	29,350	29,400	4,154	3,706	32,350	32,400	4,904	4,156
23,400	23,450	3,164	2,814	26,400	26,450	3,614	3,264	29,400	29,450	4,166	3,714	32,400	32,450	4,916	4,164
23,450	23,500	3,171	2,821	26,450	26,500	3,621	3,271	29,450	29,500	4,179	3,721	32,450	32,500	4,929	4,171
23,500	23,550	3,179	2,829	26,500	26,550	3,629	3,279	29,500	29,550	4,191	3,729	32,500	32,550	4,941	4,179
23,550	23,600	3,186	2,836	26,550	26,600	3,636	3,286	29,550	29,600	4,204	3,736	32,550	32,600	4,954	4,186
23,600	23,650	3,194	2,844	26,600	26,650	3,644	3,294	29,600	29,650	4,216	3,744	32,600	32,650	4,966	4,194
23,650	23,700	3,201	2,851	26,650	26,700	3,651	3,301	29,650	29,700	4,229	3,751	32,650	32,700	4,979	4,201
23,700	23,750	3,209	2,859	26,700	26,750	3,659	3,309	29,700	29,750	4,241	3,759	32,700	32,750	4,991	4,209
23,750	23,800	3,216	2,866	26,750	26,800	3,666	3,316	29,750	29,800	4,254	3,766	32,750	32,800	5,004	4,216
23,800	23,850	3,224	2,874	26,800	26,850	3,674	3,324	29,800	29,850	4,266	3,774	32,800	32,850	5,016	4,224
23,850	23,900	3,231	2,881	26,850	26,900	3,681	3,331	29,850	29,900	4,279	3,781	32,850	32,900	5,029	4,231
23,900	23,950	3,239	2,889	26,900	26,950	3,689	3,339	29,900	29,950	4,291	3,789	32,900	32,950	5,041	4,239
23,950	24,000	3,246	2,896	26,950	27,000	3,696	3,346	29,950	30,000	4,304	3,796	32,950	33,000	5,054	4,246

Continued on page 27

2003 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	5,066	4,254	36,000	36,050	5,816	4,704	39,000	39,050	6,566	5,154	42,000	42,050	7,316	5,604
33,050	33,100	5,079	4,261	36,050	36,100	5,829	4,711	39,050	39,100	6,579	5,161	42,050	42,100	7,329	5,611
33,100	33,150	5,091	4,269	36,100	36,150	5,841	4,719	39,100	39,150	6,591	5,169	42,100	42,150	7,341	5,619
33,150	33,200	5,104	4,276	36,150	36,200	5,854	4,726	39,150	39,200	6,604	5,176	42,150	42,200	7,354	5,626
33,200	33,250	5,116	4,284	36,200	36,250	5,866	4,734	39,200	39,250	6,616	5,184	42,200	42,250	7,366	5,634
33,250	33,300	5,129	4,291	36,250	36,300	5,879	4,741	39,250	39,300	6,629	5,191	42,250	42,300	7,379	5,641
33,300	33,350	5,141	4,299	36,300	36,350	5,891	4,749	39,300	39,350	6,641	5,199	42,300	42,350	7,391	5,649
33,350	33,400	5,154	4,306	36,350	36,400	5,904	4,756	39,350	39,400	6,654	5,206	42,350	42,400	7,404	5,656
33,400	33,450	5,166	4,314	36,400	36,450	5,916	4,764	39,400	39,450	6,666	5,214	42,400	42,450	7,416	5,664
33,450	33,500	5,179	4,321	36,450	36,500	5,929	4,771	39,450	39,500	6,679	5,221	42,450	42,500	7,429	5,671
33,500	33,550	5,191	4,329	36,500	36,550	5,941	4,779	39,500	39,550	6,691	5,229	42,500	42,550	7,441	5,679
33,550	33,600	5,204	4,336	36,550	36,600	5,954	4,786	39,550	39,600	6,704	5,236	42,550	42,600	7,454	5,686
33,600	33,650	5,216	4,344	36,600	36,650	5,966	4,794	39,600	39,650	6,716	5,244	42,600	42,650	7,466	5,694
33,650	33,700	5,229	4,351	36,650	36,700	5,979	4,801	39,650	39,700	6,729	5,251	42,650	42,700	7,479	5,701
33,700	33,750	5,241	4,359	36,700	36,750	5,991	4,809	39,700	39,750	6,741	5,259	42,700	42,750	7,491	5,709
33,750	33,800	5,254	4,366	36,750	36,800	6,004	4,816	39,750	39,800	6,754	5,266	42,750	42,800	7,504	5,716
33,800	33,850	5,266	4,374	36,800	36,850	6,016	4,824	39,800	39,850	6,766	5,274	42,800	42,850	7,516	5,724
33,850	33,900	5,279	4,381	36,850	36,900	6,029	4,831	39,850	39,900	6,779	5,281	42,850	42,900	7,529	5,731
33,900	33,950	5,291	4,389	36,900	36,950	6,041	4,839	39,900	39,950	6,791	5,289	42,900	42,950	7,541	5,739
33,950	34,000	5,304	4,396	36,950	37,000	6,054	4,846	39,950	40,000	6,804	5,296	42,950	43,000	7,554	5,746
34,000				37,000				40,000				43,000			
34,000	34,050	5,316	4,404	37,000	37,050	6,066	4,854	40,000	40,050	6,816	5,304	43,000	43,050	7,566	5,754
34,050	34,100	5,329	4,411	37,050	37,100	6,079	4,861	40,050	40,100	6,829	5,311	43,050	43,100	7,579	5,761
34,100	34,150	5,341	4,419	37,100	37,150	6,091	4,869	40,100	40,150	6,841	5,319	43,100	43,150	7,591	5,769
34,150	34,200	5,354	4,426	37,150	37,200	6,104	4,876	40,150	40,200	6,854	5,326	43,150	43,200	7,604	5,776
34,200	34,250	5,366	4,434	37,200	37,250	6,116	4,884	40,200	40,250	6,866	5,334	43,200	43,250	7,616	5,784
34,250	34,300	5,379	4,441	37,250	37,300	6,129	4,891	40,250	40,300	6,879	5,341	43,250	43,300	7,629	5,791
34,300	34,350	5,391	4,449	37,300	37,350	6,141	4,899	40,300	40,350	6,891	5,349	43,300	43,350	7,641	5,799
34,350	34,400	5,404	4,456	37,350	37,400	6,154	4,906	40,350	40,400	6,904	5,356	43,350	43,400	7,654	5,806
34,400	34,450	5,416	4,464	37,400	37,450	6,166	4,914	40,400	40,450	6,916	5,364	43,400	43,450	7,666	5,814
34,450	34,500	5,429	4,471	37,450	37,500	6,179	4,921	40,450	40,500	6,929	5,371	43,450	43,500	7,679	5,821
34,500	34,550	5,441	4,479	37,500	37,550	6,191	4,929	40,500	40,550	6,941	5,379	43,500	43,550	7,691	5,829
34,550	34,600	5,454	4,486	37,550	37,600	6,204	4,936	40,550	40,600	6,954	5,386	43,550	43,600	7,704	5,836
34,600	34,650	5,466	4,494	37,600	37,650	6,216	4,944	40,600	40,650	6,966	5,394	43,600	43,650	7,716	5,844
34,650	34,700	5,479	4,501	37,650	37,700	6,229	4,951	40,650	40,700	6,979	5,401	43,650	43,700	7,729	5,851
34,700	34,750	5,491	4,509	37,700	37,750	6,241	4,959	40,700	40,750	6,991	5,409	43,700	43,750	7,741	5,859
34,750	34,800	5,504	4,516	37,750	37,800	6,254	4,966	40,750	40,800	7,004	5,416	43,750	43,800	7,754	5,866
34,800	34,850	5,516	4,524	37,800	37,850	6,266	4,974	40,800	40,850	7,016	5,424	43,800	43,850	7,766	5,874
34,850	34,900	5,529	4,531	37,850	37,900	6,279	4,981	40,850	40,900	7,029	5,431	43,850	43,900	7,779	5,881
34,900	34,950	5,541	4,539	37,900	37,950	6,291	4,989	40,900	40,950	7,041	5,439	43,900	43,950	7,791	5,889
34,950	35,000	5,554	4,546	37,950	38,000	6,304	4,996	40,950	41,000	7,054	5,446	43,950	44,000	7,804	5,896
35,000				38,000				41,000				44,000			
35,000	35,050	5,566	4,554	38,000	38,050	6,316	5,004	41,000	41,050	7,066	5,454	44,000	44,050	7,816	5,904
35,050	35,100	5,579	4,561	38,050	38,100	6,329	5,011	41,050	41,100	7,079	5,461	44,050	44,100	7,829	5,911
35,100	35,150	5,591	4,569	38,100	38,150	6,341	5,019	41,100	41,150	7,091	5,469	44,100	44,150	7,841	5,919
35,150	35,200	5,604	4,576	38,150	38,200	6,354	5,026	41,150	41,200	7,104	5,476	44,150	44,200	7,854	5,926
35,200	35,250	5,616	4,584	38,200	38,250	6,366	5,034	41,200	41,250	7,116	5,484	44,200	44,250	7,866	5,934
35,250	35,300	5,629	4,591	38,250	38,300	6,379	5,041	41,250	41,300	7,129	5,491	44,250	44,300	7,879	5,941
35,300	35,350	5,641	4,599	38,300	38,350	6,391	5,049	41,300	41,350	7,141	5,499	44,300	44,350	7,891	5,949
35,350	35,400	5,654	4,606	38,350	38,400	6,404	5,056	41,350	41,400	7,154	5,506	44,350	44,400	7,904	5,956
35,400	35,450	5,666	4,614	38,400	38,450	6,416	5,064	41,400	41,450	7,166	5,514	44,400	44,450	7,916	5,964
35,450	35,500	5,679	4,621	38,450	38,500	6,429	5,071	41,450	41,500	7,179	5,521	44,450	44,500	7,929	5,971
35,500	35,550	5,691	4,629	38,500	38,550	6,441	5,079	41,500	41,550	7,191	5,529	44,500	44,550	7,941	5,979
35,550	35,600	5,704	4,636	38,550	38,600	6,454	5,086	41,550	41,600	7,204	5,536	44,550	44,600	7,954	5,986
35,600	35,650	5,716	4,644	38,600	38,650	6,466	5,094	41,600	41,650	7,216	5,544	44,600	44,650	7,966	5,994
35,650	35,700	5,729	4,651	38,650	38,700	6,479	5,101	41,650	41,700	7,229	5,551	44,650	44,700	7,979	6,001
35,700	35,750	5,741	4,659	38,700	38,750	6,491	5,109	41,700	41,750	7,241	5,559	44,700	44,750	7,991	6,009
35,750	35,800	5,754	4,666	38,750	38,800	6,504	5,116	41,750	41,800	7,254	5,566	44,750	44,800	8,004	6,016
35,800	35,850	5,766	4,674	38,800	38,850	6,516	5,124	41,800	41,850	7,266	5,574	44,800	44,850	8,016	6,024
35,850	35,900	5,779	4,681	38,850	38,900	6,529	5,131	41,850	41,900	7,279	5,581	44,850	44,900	8,029	6,031
35,900	35,950	5,791	4,689	38,900	38,950	6,541	5,139	41,900	41,950	7,291	5,589	44,900	44,950	8,041	6,039
35,950	36,000	5,804	4,696	38,950	39,000	6,554	5,146	41,950	42,000	7,304	5,596	44,950	45,000	8,054	6,046

Continued on page 28

2003 1040EZ Tax Table—Continued

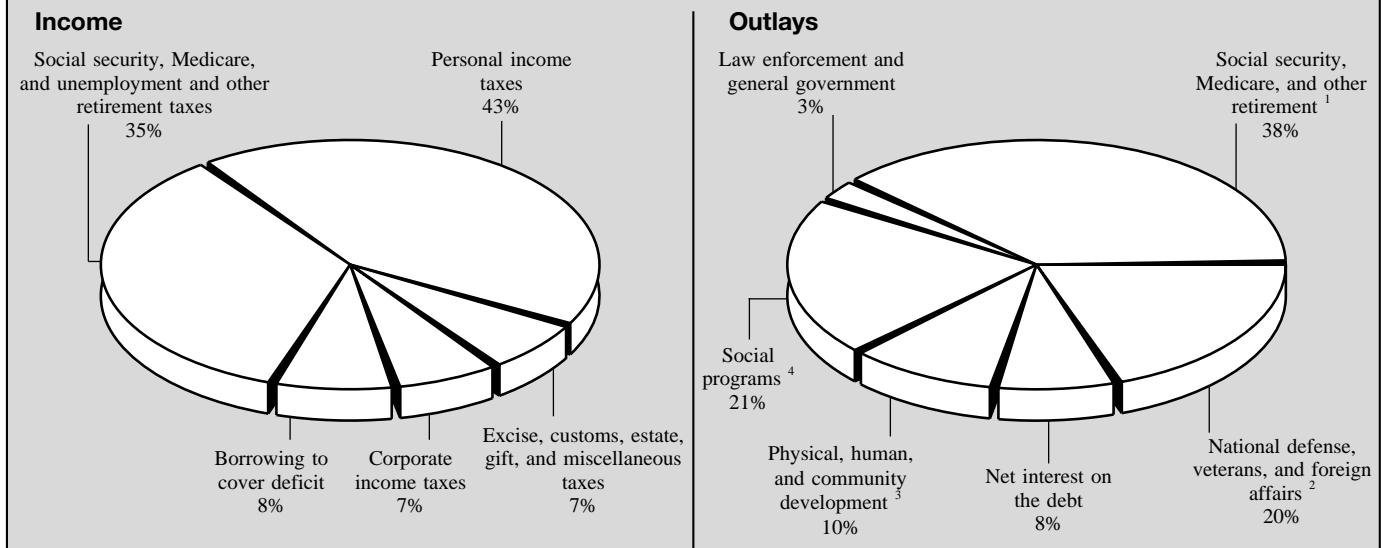
If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—			
45,000				48,000			
45,000	45,050	8,066	6,054	48,000	48,050	8,816	6,504
45,050	45,100	8,079	6,061	48,050	48,100	8,829	6,511
45,100	45,150	8,091	6,069	48,100	48,150	8,841	6,519
45,150	45,200	8,104	6,076	48,150	48,200	8,854	6,526
45,200	45,250	8,116	6,084	48,200	48,250	8,866	6,534
45,250	45,300	8,129	6,091	48,250	48,300	8,879	6,541
45,300	45,350	8,141	6,099	48,300	48,350	8,891	6,549
45,350	45,400	8,154	6,106	48,350	48,400	8,904	6,556
45,400	45,450	8,166	6,114	48,400	48,450	8,916	6,564
45,450	45,500	8,179	6,121	48,450	48,500	8,929	6,571
45,500	45,550	8,191	6,129	48,500	48,550	8,941	6,579
45,550	45,600	8,204	6,136	48,550	48,600	8,954	6,586
45,600	45,650	8,216	6,144	48,600	48,650	8,966	6,594
45,650	45,700	8,229	6,151	48,650	48,700	8,979	6,601
45,700	45,750	8,241	6,159	48,700	48,750	8,991	6,609
45,750	45,800	8,254	6,166	48,750	48,800	9,004	6,616
45,800	45,850	8,266	6,174	48,800	48,850	9,016	6,624
45,850	45,900	8,279	6,181	48,850	48,900	9,029	6,631
45,900	45,950	8,291	6,189	48,900	48,950	9,041	6,639
45,950	46,000	8,304	6,196	48,950	49,000	9,054	6,646
46,000				49,000			
46,000	46,050	8,316	6,204	49,000	49,050	9,066	6,654
46,050	46,100	8,329	6,211	49,050	49,100	9,079	6,661
46,100	46,150	8,341	6,219	49,100	49,150	9,091	6,669
46,150	46,200	8,354	6,226	49,150	49,200	9,104	6,676
46,200	46,250	8,366	6,234	49,200	49,250	9,116	6,684
46,250	46,300	8,379	6,241	49,250	49,300	9,129	6,691
46,300	46,350	8,391	6,249	49,300	49,350	9,141	6,699
46,350	46,400	8,404	6,256	49,350	49,400	9,154	6,706
46,400	46,450	8,416	6,264	49,400	49,450	9,166	6,714
46,450	46,500	8,429	6,271	49,450	49,500	9,179	6,721
46,500	46,550	8,441	6,279	49,500	49,550	9,191	6,729
46,550	46,600	8,454	6,286	49,550	49,600	9,204	6,736
46,600	46,650	8,466	6,294	49,600	49,650	9,216	6,744
46,650	46,700	8,479	6,301	49,650	49,700	9,229	6,751
46,700	46,750	8,491	6,309	49,700	49,750	9,241	6,759
46,750	46,800	8,504	6,316	49,750	49,800	9,254	6,766
46,800	46,850	8,516	6,324	49,800	49,850	9,266	6,774
46,850	46,900	8,529	6,331	49,850	49,900	9,279	6,781
46,900	46,950	8,541	6,339	49,900	49,950	9,291	6,789
46,950	47,000	8,554	6,346	49,950	50,000	9,304	6,796
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: 100px; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	8,566	6,354				
47,050	47,100	8,579	6,361				
47,100	47,150	8,591	6,369				
47,150	47,200	8,604	6,376				
47,200	47,250	8,616	6,384				
47,250	47,300	8,629	6,391				
47,300	47,350	8,641	6,399				
47,350	47,400	8,654	6,406				
47,400	47,450	8,666	6,414				
47,450	47,500	8,679	6,421				
47,500	47,550	8,691	6,429				
47,550	47,600	8,704	6,436				
47,600	47,650	8,716	6,444				
47,650	47,700	8,729	6,451				
47,700	47,750	8,741	6,459				
47,750	47,800	8,754	6,466				
47,800	47,850	8,766	6,474				
47,850	47,900	8,779	6,481				
47,900	47,950	8,791	6,489				
47,950	48,000	8,804	6,496				

Index to Instructions

A	
Address Change	12, 22
Addresses of Internal Revenue Service Centers	Back Cover
Alaska Permanent Fund Dividends	14
Allocated Tip Income	13
Amended Return	22
Amount You Owe	20
<hr/> <hr/>	
C	
Commissioner's Message	2
Common Mistakes, How To Avoid	21
Customer Service Standards	4
<hr/> <hr/>	
D	
Death of Spouse	8
Death of Taxpayer	8
Debt, Gift To Reduce the Public	22
Dependent Care Benefits	13
Direct Deposit of Refund	19
Disclosure, Privacy Act, and Paperwork Reduction Act Notice	23
<hr/> <hr/>	
E	
Earned Income Credit	8, 15-17
Earned Income Credit Table	18
Education Credit	10
Educator Expense Deduction	10
Electronic Filing (<i>e-file</i>)	3, 5, 9, 11, 12, 19, 20, 21
Employer-Provided Adoption Benefits	13
Everyday Tax Solutions	22
Extensions of Time To File	9, 19
<hr/> <hr/>	
F	
Filing Instructions:	
When to File	9
Where to File	Back Cover
Filing Requirements	9
Filing Status	11
Form W-2	13
Forms W-2 and 1099, Where To Report Certain Items From	11
Forms, How To Get	5
<hr/> <hr/>	
H	
Health Coverage Tax Credit	9, 10
Help (free)	5, 6, 22
Help With Unresolved Tax Issues	4
Household Employment Taxes	10
<hr/> <hr/>	
I	
Income Tax Withheld (Federal)	14
Injured Spouse Claim	19
Innocent Spouse Relief	21
Installment Payments	20
Interest Income:	
Tax-Exempt	14
Taxable	13
Interest—Late Payment of Tax	9, 20
<hr/> <hr/>	
K	
Kidnapped Child, Parent of	8
<hr/> <hr/>	
L	
Line Instructions	12-21
<hr/> <hr/>	
M	
Married Persons	8, 11
<hr/> <hr/>	
N	
Name and Address	12
Name Change	8, 12
Nonresident Alien	9, 10, 11, 12
<hr/> <hr/>	
P	
Payments and Tax:	
Amount You Owe	20
What if You Cannot Pay	20
Penalty:	
Late Filing	9
Late Payment	9
Underpayment of Tax	20
Preparer, Tax Return	21
Presidential Election—\$3 Check-Off	12
Private Delivery Services	9
Public Debt, Gift To Reduce the	22
Publications, How To Get	5
<hr/> <hr/>	
R	
Railroad Retirement Benefits Treated as Social Security	13
Recordkeeping	22
Refund	6, 19
Refunds of State and Local Income Taxes	12
Retirement Savings Contributions Credit	10
Rights of Taxpayers	21
Rounding Off to Whole Dollars	12
<hr/> <hr/>	
S	
Salaries	13
Scholarship and Fellowship Grants	13
Sign Your Return	21
Single Person	11
Social Security Benefits	13
Social Security Number	8, 12
State and Local Income Taxes, Refunds of	12
Student Loan Interest Deduction	10
<hr/> <hr/>	
T	
Tax Assistance	5, 6, 22
Tax Figured by the IRS	19
Tax Table	24-28
Tax-Exempt Interest	14
Taxpayer Advocate, Office of	4
Telephone Assistance—Federal Tax Information	5, 6
TeleTax	5, 6, 7
Third Party Designee	20
Tip Income	13
Tuition and Fees Deduction	10
<hr/> <hr/>	
U	
Unemployment Compensation	14
<hr/> <hr/>	
W	
Wages	13
When To File	9
Where To File	Back Cover
Who Can Use Form 1040EZ	10
Who Must File	9
Who Should File	9
Withholding and Estimated Tax Payments for 2004	22

Major Categories of Federal Income and Outlays for Fiscal Year 2002

Income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 2002.



On or before the first Monday in February of each year, the President is required to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receiving the President's proposal, the Congress reviews it and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2002 (which began on October 1, 2001, and ended on September 30, 2002), Federal income was \$1.9 trillion and outlays were \$2.1 trillion, leaving a deficit of \$0.2 trillion.

Footnotes for Certain Federal Outlays

1. Social security, Medicare, and other retirement: These programs provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: About 17% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Physical, human, and community development: These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. Social programs: About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 7% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$48 billion in fiscal year 2002. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.



Where Do You File?

If an envelope addressed to “Internal Revenue Service Center” came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the **Internal Revenue**

Service Center shown that applies to you. Envelopes without enough postage will be returned to you by the post office.

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Internal Revenue Service Center Atlanta, GA 39901-0014	Internal Revenue Service Center Atlanta, GA 39901-0114
Maine, Massachusetts, New Hampshire, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0014	Internal Revenue Service Center Andover, MA 05501-0114
Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0014	Internal Revenue Service Center Kansas City, MO 64999-0114
Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-0014	Internal Revenue Service Center Philadelphia, PA 19255-0114
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Internal Revenue Service Center Austin, TX 73301-0014	Internal Revenue Service Center Austin, TX 73301-0114
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0014	Internal Revenue Service Center Fresno, CA 93888-0114
Ohio, Virginia	Internal Revenue Service Center Memphis, TN 37501-0014	Internal Revenue Service Center Memphis, TN 37501-0114
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (<i>or if excluding income under Internal Revenue Code section 933</i>), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA

* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

What's Inside?

Free file options (page 3)
 Commissioner's message (page 2)
 When to file (page 9)
 What's new for 2003 (page 8)
 Index (page 29)
 How to comment on forms (page 23)

How to avoid common mistakes (page 21)
 Help with unresolved tax issues (page 4)
 Free tax help (pages 5, 6, and 22)
 How to get forms and publications (page 5)
 Tax table (page 24)
 How to make a gift to reduce the public debt (page 22)